

Instructions for completing the City of Frisco, Texas - Report of Hotel Occupancy Tax

General information

Who must file:

You must file this report if you are a sole owner, partnership, corporation or other organization that owns, operates, manages or controls any hotel or motel in the City of Frisco. Complete and detailed records must be kept of all receipts reported and exemptions or reimbursements claimed so that a city accountant can verify the reports. Failure to file this report and pay applicable tax may result in fines and penalties as prescribed by City Ordinance No. 94-08-13 as amended by City Ordinances No. 00-08-04 and No. 04-06-47.

When to file:

The reporting period is for each calendar month of the year. Timely reports must be submitted so they are **received by 5 p.m.** at City Hall (6891 Main Street) by the 20th of the month following the reporting period. The report must be filed for every period even if you have no amount subject to tax or no tax due. Enter "0" if no receipts were collected for this reporting period. If the due date falls on a Saturday, Sunday or city holiday, the next business day will be the due date.

For assistance:

The Report of Hotel Occupancy Tax form and instructions may be obtained at www.friscotexas.gov. You will find the report and instruction by clicking on Departments, Tax and then Hotel Occupancy Tax Report. You may call 972-335-1695 Ext. 111 or fax 972-335-5570 for assistance.

General instructions:

Please type the information on the report and print it before mailing to the city, along with the remittance. You may print the information on the report, but it must be in ink only. Complete all applicable items of the report. You must sign and date the report before mailing to the city. A copy of the concurrent "Texas Hotel Occupancy Tax Report" filed with the Texas Comptroller of Public Accounts should be attached to the monthly report. Make check payable to City of Frisco, and mail forms and check to:

City of Frisco
Attn: Tax Collector
6891 Main Street
Frisco, TX 75034

Specific instructions

- Line (A) Enter the total amount of room receipts for the month for location shown. Enter "0" if no taxable receipts were collected.
- Line (B) For explanations of tax exemptions, please refer to City Ordinance No. 94-08-13 as amended by City Ordinances No. 00-08-04 and No. 04-06-47.
- Line (C) Subtract line B from Line A.
- Line (D) The Hotel Occupancy Tax rate is 7%.
- Line (E) Multiply Line C by 7%.
- Line (F) If the report is filed or tax paid after the due date, enter penalty. 1-30 days late 10% of Line E. More than 30 days late – 20% of Line E.
- Line (G) Interest is calculated at the rate of 10% per annum beginning on the 60th day following the date the report and payment are due.
- Line (H) Add lines E, F, and G.
- Line (I) Enter the number of room days rented for the month.
- Line (J) Enter the number of rooms available for the month.
- Line (K) Enter the number of days in the month.
- Line (L) Divide line I by the product of line J and K. Report the percentage using two decimal places. (Example: 75.85%)